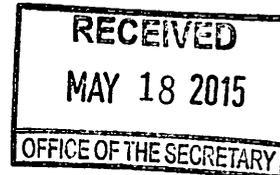


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**UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION**

**ADMINISTRATIVE PROCEEDING
File No. 3-16386**



In the Matter of

**TRACI J. ANDERSON, CPA
TIMOTHY W. CARNAHAN
AND CYIOS CORPORATION,**

**DIVISION OF ENFORCEMENT'S
OPPOSITION TO RESPONDENTS'
MOTION FOR SUMMARY DISPOSITION**

Respondents.

In accordance with the Hearing Officer's Order entered March 23, 2015, the Division of Enforcement ("Division") submits this Opposition to Respondents' Motion for Summary Disposition, dated May 1, 2015. The Respondents' motion raises no genuine issues of material fact—and is in fact substantively identical to their March 4, 2015 Answer. The Division addressed the points raised in the Respondents' Answer as part of its April 30, 2015 Motion for Summary Disposition. For the same reasons raised in its Motion for Summary Disposition, the Division opposes the Respondents' motion. Consequently, the Divisions re-urges its motion and asks the Court to grant summary disposition in its favor.

Dated: May 15, 2015.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Chris Davis".

Chris Davis, Texas Bar No. 24050483
Timothy McCole, Mississippi Bar No. 10628
Securities and Exchange Commission
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COUNSEL FOR DIVISION OF ENFORCEMENT

Service List

In accordance with Rule 150 of the Commission's Rules of Practice, I hereby certify that a true and correct copy of the foregoing ***DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION*** was served on the persons listed below on the 15th day of May, 2015, via electronic mail (where indicated) and United Parcel Service (UPS) overnight mail:

Honorable Brenda P. Murray
Chief Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

Honorable Cameron Elliot
Administrative Law Judge
Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549-2557

Chris Davis
Timothy McCole
Fort Worth Regional Office
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Timothy W. Carnahan
President and CEO and Chairman
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By Electronic Mail to [REDACTED]

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Chris Davis